

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

SAFE MMA

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1181268

Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

SAFE MMA
(Charitable Incorporated Organisation)

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SAFE MMA

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1181268

DATE OF REGISTRATION 19th December 2018

START OF FINANCIAL PERIOD 1st April 2020

END OF FINANCIAL PERIOD 31st March 2021

TRUSTEES AT 31ST MARCH 2021 Marc Goddard
Isobel Carnwath
Dr Jack Kreindler

LEGAL STATUS Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO - Foundation Registered 19th December 2018.

OBJECTS

For the public benefit the advancement of health and saving of lives of athletes taking part in the sport of mixed martial arts in particular but not exclusively by independent addressing competitor safety through the provision of medical screening and recordkeeping services which are available to the public and the provision of advice and information on medical conditions to athletes.

CORRESPONDENCE ADDRESS CHHP
76 Harley Street
Marylebone
London
W1G 7HH

PRIMARY BANKERS Tridos Bank
Deanery Road
Bristol
BS1 5AS

INDEPENDENT EXAMINERS Castle View Accounting Ltd
Old Printing House Square
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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Objectives and Activities

For the public benefit the advancement of health and saving of lives of athletes taking part in the sport of mixed martial arts in particular but not exclusively by independently addressing competitor safety through the provision of medical screening and recordkeeping services which are available to the public and the provision of advice and information on medical conditions to athletes.

Conceived in response to the lack of any regulation or medical standards for Mixed Martial Arts in the region, SAFE MMA works in partnership with both domestic and international promotions and governing bodies providing:

- 1** - Centralised, third-party medical screening and record-keeping services which are available to the public.
- 2** - An independent medical advice and information service to athletes.
- 3** - Access to a network of medical services providers offering competitive rates to athletes

In exercising their duties with regards to the delivery of these provisions, the charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

SAFE MMA relies on a group of doctors who volunteer their time and expertise to assist with the setting of standards, the screening of medical submissions, and the deliberation over questions encountered. The trustees are enormously grateful to each of these doctors.

Achievements and Performance

In this reporting period the global COVID-19 pandemic saw almost all competition cease.

SAFE MMA founding promotion, Cage Warriors, secured DCMS 'Elite sport' exemption and was able to run three separate 'Trilogy' events. These were the only the events pre-cleared by SAFE MMA through the entire reporting period.

A new website was launched, and a London based brain scanning service in partnership with the BMI London Independent Hospital offering extremely preferential prices was launched.

SAFE MMA contributed a submission to the DCMS Concussion in Sport Enquiry in March 2021.

SAFE MMA contributed to the Council of Europe's revised recommendations to member states on the governance of extreme martial arts and combat sports (including Mixed Martial Arts) published on 31st March 2021.

Financial Review

At the end of the reporting period SAFE MMA held £4,885 in reserve, with liabilities of £3,383.

All operating costs have been met, and registration fees have not been increased since inception in 2012.

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TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2021

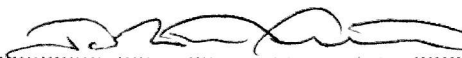
Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 29 APR 2021

Signed on their behalf by Trustee 

Printed Name:

DR JACK KREINDLER

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	-	-	-	1,173
Charitable Activities	3b	26,510	-	26,510	69,868
Investment Income	3c	1	-	1	1
Other Incoming Resources	3d	21,423	-	21,423	-
TOTAL INCOMING RESOURCES		47,934	-	47,934	71,042
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	46,179	-	46,179	70,285
Governance Costs	4b	836	-	836	675
TOTAL RESOURCES EXPENDED		47,015	-	47,015	70,960
NET INCOMING (OUTGOING) RESOURCES		919	-	919	82
Funds Brought Forward		82	-	82	-
TOTAL FUNDS CARRIED FORWARD		1,001	-	1,001	82

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

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BALANCE SHEET
AS AT 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	4,885	-	4,885	2,077
Total Current Assets		4,885	-	4,885	2,077
Creditors: Amounts falling due within one year	9	3,884	-	3,884	1,995
NET CURRENT ASSETS		1,001	-	1,001	82
TOTAL ASSETS less current liabilities		1,001	-	1,001	82
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		1,001	-	1,001	82
Funds of the Charity					
General Funds		1,001	-	1,001	82
Restricted Funds	5	-	-	-	-
Total Funds		1,001	-	1,001	82

Approved by the Trustees on 29 APR 2021

Signed on their behalf by Trustee 

Printed Name: DR JACK KREINDLER

SAFE MMA
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment

25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None

31st March 2020 : None

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations, Grants & Legacies					
Gifts & Donations		-	-	-	1,173
		-	-	-	1,173
b) Charitable Activities					
Administrative Fees		-	-	-	6,400
Projects & Activities		630	-	630	2,055
Registration Fees		5,445	-	5,445	29,644
Subscriptions Fees		13,193	-	13,193	22,854
Test Services		7,242	-	7,242	8,915
		26,510	-	26,510	69,868
c) Investment Income					
Interest		1	-	1	1
		1	-	1	1
d) Other Incoming Resources					
HMRC - Job Retention Scheme		21,423	-	21,423	-
		21,423	-	21,423	-

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Cost of Charitable Activities					
Bank Charges		777	-	777	2,373
Equipment Costs		1,569	-	1,569	2,365
Testing Services		6,084	-	6,084	7,996
IT Costs		864	-	864	939
Staff Costs		35,885	-	35,885	56,612
Website Costs		1,000	-	1,000	-
		46,179	-	46,179	70,285
b) Governance Costs					
Independent Examiners Fees	9	405	-	405	405
Legal & Professional Fees		431	-	431	270
		836	-	836	675

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS

The CIO held no restricted fund during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank & in Hand	4,885	-	4,885	2,077
	4,885	-	4,885	2,077

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Independent Examiners Fees	810	-	810	405
PAYE & NI	528	-	528	-
Sundry Creditors	2,546	-	2,546	1,590
	3,884	-	3,884	1,995

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

11. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages and Salaries	35,885	52,712
Employer's National Insurance Costs	2,532	2,592
Pension Contributions	1,674	1,308
	40,091	56,612

Employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Activities in furtherance of organisation's objects	2	2

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2019/20:None).

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Safe MMA on the accounts for the year ended 31st March 2021 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W.M Hall LLB
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Date: 30th April 2021